## REMARKS

Claims 1-23 remain in the application.

Reconsideration is respectfully requested of the rejection of claims 1-23 under 35 USC 102, as being canticipated by Inanaga et al.

It is respectfully submitted that Inanaga et al. fails to \disclose grouping or synthesizing a plurality of sound sources into fewer signals based on parameters such as position \information, etc., to localize the signals.

Looking at Inanaga et al. we see that the position sinformation of respective input channel signals is modified based on the motion of the user's head.

Further, the input of Inanaga et al. consists of two channels (L and R outputs of 14 in Fig. 1) and the output is two channels (L and R outputs of 21 and 22 in Fig. 1) and, contrary to what is stated in the Office Action, elements 38, \$\times 64\$, 31, 32, 33, and 44 of Inanaga et al are not a means for synthesizing but are a means for detecting a rotational angle \$\mathcal{Q}\$ of the head of the user.

Furthermore, elements 6, 8, 10, and 12 of Inanaga et al.  $^{\circ}$  are not means for synthesizing, as stated in the Office

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Action, but means for storing a set of impulse responses from a virtual sound source position with respect to the listener's position. See col. 18, lines 37-45 of Inanaga et al., for example.

Accordingly, it is respectfully submitted that claims 1-23 are not anticipated by Inanaga et al.

Favorable reconsideration is earnestly solicited.

Respectfully submitted, COOPER & DUNHAM LLP

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